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CAPITAL AREA FAMILY VIOLENCE
INTERVENTION CENTER, INC.
BATON ROUGE, LOUISIANA
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2005

Under provisions of state law, this report is a public document. Acopy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-9.06

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INDEPENDENT AUDITOR'S REPORT

June 19, 2006

Members of the Board of Directors Capital Area Family Violence Intervention Center, Inc. Baton Rouge, Louisiana

I have audited the accompanying statements of financial position of Capital Area Family Violence Intervention Center, Inc. (a non-profit organization) as of December 31, 2005, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Capital Area Family Violence Intervention Center, Inc.'s management. My responsibility is to express an opinion of these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Capital Area Family Violence Intervention Center, Inc. as of December 31, 2005, and the changes in net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued a report dated June 19, 2006, on our consideration of The Capital Area Family Violence Intervention Center, Inc. internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be read in conjunction with this report in considering the Dalle Deville results of my audit.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC. STATEMENT OF FINANCIAL POSITION DECEMBER 31, 2005

(With Comparative Totals for 2004)

	•	• • •		
		TEMPORARILY	TOT	ALS
	UNRESTRICTED	RESTRICTED	2005	2004
ASSETS	• • •		٠,	
Cash and Cash Equivalents Baton Rouge Foundation Grants & Other Receivables Prepaid Expenses Property Plant & Equipment	\$56,019 109,190 205,930 17,043 469,857	\$61,428 -0- -0- -0- -0-	\$117,447 109,190 205,930 17,043 469,857	\$132,110 142,096 171,464 13,624 478,553
TOTAL ASSETS	858,039	61,428	919,467	937,847
LIABILITIES	·			
Mortgages Payable Employee Withholdings Accrued Vacation Accrued Wages Refundable Advances	\$-0- 1,168 28,275 29,661 -0-	\$-0- -0- -0- -0- 61,428	\$-0- 1,168 28,275 29,661 61,428	\$54,101 2,359 24,619 31,544 25,000
TOTAL LIABILITIES	59,104	61,428	120,532	137,623
NET ASSETS				
Unrestricted-Undesignated Unrestricted-Designated	689,745 109,190	- 0 - - 0 -	689,7 4 5 109,190	658,128 142,096
TOTAL NET ASSETS	798,935	-0-	798,935	800,224
TOTAL LIABILITIES & NET ASSETS	s 858,039	61,428	919,467	937,847

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC. STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2005

(With Comparative Totals for 2004)

	UNRESTRICTED	TEMPORARII RESTRICTE		<u>2004</u>
REVENUE AND OTHER SUPPORT: Contributions United Way Grants-Federal, State, Local Interest & Investment Income Gain on Investments Fund Raising Miscellaneous	\$87,494 295,740 816,002 32 10,776 55,091 5,545	\$-0- -0- -0- -0- -0- -0-	295,740 816,002 32 10,776	\$112,766 260,800 925,931 153 15,518 57,355 12,526
TOTAL REVENUE AND OTHER SUPPORT	1,270,680	0-	1,270,680	1,385,049
PROGRAM SERVICES CACFP City Constable City Parish CVA ESPG FEMA NNEDV/DOH LCADV Office of Womens Support Pennington United Way VAWA Other Public Donation Fund Raising	43,419 34,357 184,867 72,809 33,974 15,021 12,850 -0- 355,026 10,000 286,941 17,066 151,165 54,474	- 0 - -	43,419 34,357 184,867 72,809 33,974 15,021 12,850 -0- 355,026 10,000 286,941 17,066 151,165 54,474	46,141 -0- 183,822 91,141 25,846 12,432 -0- 167,889 333,863 -0- 274,358 18,996 225,472 27,510
TOTAL EXPENSES	1,271,969	-0-	1,271,969	1,407,470
INCREASE IN NET ASSETS	(1,289)	-0-	(1,289)	
NET ASSETS AT BEGINNING OF YEAR	800,224	-0-	800,224	
NET ASSETS AT END OF YEAR	798,935	-0-	798,935	800,224

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC STATEMENT OF FUNCTIONAL EXPENSES December 31, 2005

		į	į	-				ļ					OTHER	
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,	CACFP	CONSTABLE	PARISH	C(A	ESGP	FEMA	RAISING	B	OWS	PENNINGTON	WAY	VAWA D	DONATION	TOTAL
Salaries	\$16,309	\$27,218	\$158,947	\$60,699	20	\$0	8	\$0	\$280,000	\$0	\$164,025	\$13,432	\$5,928	\$726,558
Employee Benefits	0	4,179	25,920	12,110	0	0	0	0	54,804	0	77,316	3,634	5,112	183,075
Supplies	27,000	199	0	0	0	466	5,452	0	476	325	8,647	0		42,605
Printing	0	0	0	0	0	0	847	0	0	0	2,275	0	0	3,122
Professional	0	0	0	0	0	0	4,180	0	0.	0	670	0	0	4,850
Dues & Membership	0	0	0	0	0	0	1,244	0	O,	0	1,055	0	0	2,289
Insurance	0	0	0	0	2,988	0	3,699	0		0	18,019	0	2,983	27,689
Postage	0	0	a	0	0	0	1,214	0	D	0	2,816	0	-126	3,904
Occupancy	0	0	0	0	29,512	0	10,416	0	19,533	0	0	O	47,175	106,636
Equipment Expense	0	0	0	0	0	0	2,247	0	0	0	0	0	9,619	11,866
Financial Assistance	0	0	0	0	1,474	14,555	0	12,850	.	9,675	1,335	0	3,162	43,058
Bank Charges	0	0	0	0	0	0	491	0	Ö	0		0	610	1,101
Training & Develop	110	75	0	0	0	0	39	0	0	0	0	0	5,634	5,858
Staff Cost	0	361	0	0	0	0	0	0	126	0	1,341	0	6,961	8,789
Fund Raising	0	0	0	0	0	0	5,077	0	0,	0		0	0	5,077
Agency Events	0	O	0	0	0	٥	2,072	0	0	0		0	918	2,990
Legal Services	0	2,325	0	0	0	0	17,183	0	, O	0	8,989	0	8,007	36,504
Miscellaneous	0	0	0	0	0	0	313	0	80	0	453	0	11,196	12,042
Investment Expense	0	0	0	0	0	0	0	0	O.	0		0	2,182	2,182
Interest Expense	٥	0	0	0	0	0	0	0	Ò	0	• •	0	1,906	1,906
Depreciation	0	0	٥	0	0	0	0	0	Q	0	0	0	39,858	39,858
Total Expenses	43,419	34,357	184,867	72,809	33,974	15,021	54,474	12,850	355,026	10,000	286,941	17,066	151,165	1,271,969

The accompanying notes are an integral part of this statement.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC. STATEMENT OF CASH FLOWS VEAR ENDED DECEMBER 31 2005

YEAR ENDED DECEMBER 31, 2005
(With Comparative Totals for 2004)

	2005	2004
CASH FLOWS FROM OPERATING ACTIVITIES: Increase (Decrease) In Net Assets	\$(1,289)	\$(22,421)
Adjustments To Reconcile Increase In Net Assets To Net Cash Provided By Operating Activities: Depreciation	39,858	40,660
(Increase) Decrease In Operating Assets: Grants Receivables Prepaid Expenses	(34,466)	(35,696) (643)
Increase (Decrease) In Operating Liabilities: Withholding Accrued Vacations Accrued Wages Refundable Advances	(1,191) 3,656 (1,883) 36,428	2,129 2,518
NET CASH PROVIDED BY OPERATING ACTIVITIES	37,694	(15,887)
CASH FLOWS FROM INVESTING ACTIVITIES: (Increase) Decrease in Baton Rouge Foundation Purchase of Equipment & Improvements	32,906 (31,162)	(21,099)
CASH FLOWS FROM FINANCING ACTIVITIES: Repayment of Long-Term Debt	(54,101)	(18, 264)
NET INCREASES IN CASH AND CASH EQUIVALENTS		(68,347)
CASH AND CASH EQUIVALENTS, Beginning of Year	132,110	200,457
CASH AND CASH EQUIVALENTS, End of Year	117,447	•
SUPPLEMENTAL DATA: Interest paid		2,883

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

NOTE #1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Capital Area Family Violence Intervention Center, Inc. (Center) is a Louisiana non-profit corporation, incorporated in 1991 to administer programs to assist battered women in the greater Baton Rouge Area. Such programs include a 24 hour hotline; counseling, advocacy temporary emergency shelter and education and training.

BASIS OF PRESENTATION

The financial statements are presented in accordance with Statement of Financial Accounting Standards No. 116 (SFAS No. 116), "Accounting for Contributions Received and Contributions Made" and Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. SFAS No. 116 requires contributions to be recognized as revenue when they are received or unconditionally pledged. SFAS No. 117, which eliminates the utilization of fund accounting for financial reporting purposes, requires net assets to be classified as either 1) unrestricted, 2) temporarily restricted, or 3) permanently restricted depending on limitations placed on the net assets.

DONATED SERVICES

Amounts have not been reported in the statements for donated services because they do not meet the criteria for recognition under SFAS No. 116. A substantial number of volunteers have donated significant amounts of their time to the Organization.

Contributions of service shall be recognized if the services received (a) create or enhance non-financial assets or (b) require specialized skills, are provided by individual possessing those skills and would typically need to be purchased if not provided by donation.

REVENUE RECOGNITION

Contributions are recognized as revenue when they are received or unconditionally pledged.

Conditions - Contributions are recorded as unrestricted as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized.

REVENUE RECOGNITION: CONTRIBUTIONS - Continued ...

All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purposes restriction is accomplished), temporarily restricted net assets are classified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

The Organization reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used.

Contributions receivable represent amounts committed by donors that have not been received by the Organization.

INCOME TAXES

The Organization is a not-for-profit organization that is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code.

CASH AND CASH EQUIVALENTS

For the purposes of the statement of cash flows, the organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

PREPAID

Insurance and similar services which extend over more than one accounting period have been recorded as prepaid.

ACCOUNTS RECEIVABLE

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income. The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

USE OF ESTIMATES

The preparation of financial statements in-conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

PROPERTY AND EQUIPMENT

The purchase of property and equipment is recorded at cost. It is the Organization's policy to capitalize expenditures for these items in excess of \$500 or that materially increase the estimated useful life of assets are capitalized. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Property and equipment is depreciated using the straight-line method over the estimated useful lives of 10 to 32 years for buildings and improvements and 5-10 years for equipment.

COMPARATIVE DATA

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the House's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

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NOTE #2. CONCENTRATION OF CREDIT RISK FOR CASH HELD IN BANK

The Organization maintains its two bank accounts at two financial institutions. Accounts at an institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. As of December 31, 2005, \$49,003 exceeded the FDIC limit and was therefore uninsured.

NOTE #3. FIXED ASSETS

A summary of Fixed Asset at year-end follows:

	COST	DEPRECIATION	VALUE
Land Furniture and Fixtures Buildings	\$45,000 214,425 622,903	\$-0- 160,336 252,135	\$45,000 54,089 370,768
Total	882,328	412,471	469,857

NOTE #4. BOARD DESIGNATED ENDOWMENT FUND

In order to assure the perpetual operations of the Center and the continuation of its goals the Center established an board designated endowment fund with the Baton Rouge Area Foundation. The activity of the fund is as follow for the year:

Balance, Beginning of Year	\$142,096
Revenue - Gifts Net Gain on Investments Income on Investments Expenses Administrative Fee Grants Paid	-0- 7,669 3,107 (723) (1,459) (41,500)
Balance, End of Year	109,190

NOTE #5. NOTES PAYABLE

The Center had a note payable (originally \$196,298) secured by land and buildings payable to Diocese of Baton Rouge in monthly installments of \$1,762 at an annual interest rate of 6%. During 2005 the Center paid \$54,101 to pay-off the note early.

NOTE #6. REFUNDABLE ADVANCES

The transfer of assets with a conditional promise to contribute them should be accounted for as a refundable advance until the conditions have been met or waived by the donor. Refundable advances consist of:

Baton Rouge Area Foundation-Powell	\$5,000
Baton Rouge Area Foundation	8,000
Fore Kids	5,000
Baton Rouge State Fair	1,500
WCSO 2006 Sponsors	5,200
United Way Katrina Funds	36,728
-	
Total	61,428

NOTE #7. TAX DEFERRED ANNUITY

The employees of Capital Area Family Violence Intervention Center, Inc. participate in a tax deferred annuity where by they elect to defer a percentage of their salary. The Center contributes 6% of employees' salary after one year.

NOTE #8. 403 (b) THRIFT PLAN

The organization provides a 403 (b) Thrift Plan to employees completing 12 months of service of 1,000 hours. The employee can make voluntary contributions from their pre-tax salary. The employer makes a contribution up to 6% of the employee's compensation. During the year, the Organization contributed \$31,621 to the Plan.

NOTE #9. COMPENSATED ABSENCES

At year-end the employees of the Center had accumulated \$28,275 of unused employee leave benefits.

NOTE #10. LITIGATION AND CLAIMS

The Center has represented to me there is no litigation pending against the Center, as of December 31, 2004, nor is the Center aware of any unasserted claims.

NOTE #11. CONTINGENCIES

The Capital Area Family Violence Intervention Center receives a large portion of its revenues from government grants and contracts, all of which are subject to audit by the governments. The ultimate determination of amounts received under these programs generally is based upon allowable cost reported to and are subject to audit by the government. Until such audits, if any, there exists a contingency to refund any amount received in excess of allowable cost. Management is of the opinion that no material liability will result from such audits.

NOTE #12. - RISK MANAGEMENT

The Center is exposed to various risks of loss related to torts, theft of, damage of and destruction of assets; errors and omissions and natural disasters for which the Center carries commercial insurance. There have been no significant reductions in coverage from prior year and settlements have not exceeded coverage in the past three years.

SUPPLEMENTAL INFORMATION

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

June 19, 2006

To the Board of Directors Capital Area Family Violence Intervention Center, Inc. Baton Rouge, Louisiana

I have audited the financial statements of the Capital Area Family Violence Intervention Center, Inc. as of and for the year ended December 31, 2005, and have issued my report thereon dated June 19, 2006. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether Organization's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under <u>Government Auditing Standards</u>.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered Organization's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weakness. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, others within the organization and federal awarding agencies, pass-through entities, and Louisiana State Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

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CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC. SCHEDULE OF PRIOR YEARS AUDIT FINDINGS FOR YEAR ENDED DECEMBER 31, 2005

FISCAL YEAR

FINDING

CORRECTIVE

CORRECTIVE

INITIALLY

ACTION TAKEN

ACTION/PARTIAL

CORRECTIVE

NO.

REF

OCCURRED DESCRIPTION OF FINDING (YES, NO, PARTIALLY) ACTION TAKEN

NONE

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC. SCHEDULE OF CURRENT YEARS AUDIT FINDINGS FOR YEAR ENDED DECEMBER 31, 2005

NONE